

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1992, CUTTACK, FRIDAY, OCTOBER 25, 2024/ KARTIKA 3, 1946

FINANCE DEPARTMENT

NOTIFICATION

The 25th October, 2024

S.R.O. No. 554/2024— In exercise of the powers conferred by sub-section (3) of Section 1 read with Section 51 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 29890-FIN-CT1-TAX-0043-2017, dated the 18th September, 2018, published in the Extraordinary issue No. 1744 of the *Odisha Gazette*, dated the 18th September, 2018 bearing **S.R.O. No. 391/2018**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 40974-FIN-CT1-TAX-0043-2023, dated the 31st December, 2018, published in the Extraordinary issue No. 2470 of the *Odisha Gazette*, dated the 31st December, 2018 bearing **S.R.O. No. 501/2018**, namely:—

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,—

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”; and

(ii) for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall be deemed to have come into force with effect from the 10th day of October, 2024.

[No.29678 —FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government